

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

RYAN S. WATSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: 202.514.5173  
[Ryan.Watson@usdoj.gov](mailto:Ryan.Watson@usdoj.gov)

*Of Counsel:*  
JOHN W. HUBER  
United States Attorney  
District of Utah  
*Attorneys for the United States of America*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAUL KENNETH CROMAR,  
BARBARA ANN CROMAR,  
UTAH HOUSING FINANCE  
AGENCY,  
UNIVERSAL CAMPUS FEDERAL  
CREDIT UNION,  
STATE OF UTAH, TAX  
COMMISSION,  
AND UTAH COUNTY, UTAH

Defendants.

Case No. 2:17-cv-01223-RJS

**UNITED STATES' RESPONSE TO  
DEFENDANTS' MOTION FOR  
MORE DEFINITIVE  
STATEMENT (ECF NO. 53)**

The United States of America, through undersigned counsel, submits this Response to Defendants’ “Reply and Motion for a More Definitive Statement” (ECF No. 53).

On April 27, 2018, the Court entered an Order (ECF No. 27) denying the Defendants’ motions challenging the Court’s subject matter jurisdiction (ECF Nos. 11 and 12). On May 15, 2018, the Court denied (ECF No. 46) the Defendants’ second motion challenging the Court’s subject matter jurisdiction (ECF No. 39). The Court’s May 15, 2018 Order warned the Defendants that “the filing of improper and frivolous motions may result in the imposition of sanctions.” (ECF No. 46 p. 2.) Finally, on May 30, 2018, the Court—noting that “the Cromar Defendants’ Motion to Strike is at least their third attempt to challenge this Court’s subject matter jurisdiction” and threatening the imposition of sanctions if such attempts continue—denied yet another frivolous attempt to dismiss this case. (ECF No. 51.)

In defiance of the Court’s previous Orders, the Defendants filed yet another motion challenging the Court’s subject matter jurisdiction (ECF No. 53) on June 5, 2018. This motion raises the same frivolous arguments that were previously dismissed by the Court on at least three prior occasions. For the same reasons set forth in the Court’s April 27, 2018, May 15, 2018, and May 30, 2018 Orders, the Defendants’ motion should be denied.

As previously noted by this Court, “[s]everal federal statutes authorize the court to exercise subject matter jurisdiction in this case.” (ECF No. 30 p. 1.) Those statutes include 28 U.S.C. § 1345, 28 U.S.C. § 1340, 26 U.S.C. § 7402, and 26

U.S.C. § 7403. The 10th Circuit has held that these statutes grant the district courts with subject matter jurisdiction. *See U.S. v. Wells Fargo Home Morg.*, 631 Fed.Appx. 632, 632-35 (10th Cir. 2015); *United States v. Dawes*, 161 Fed. Appx. 742, 745 (10th Cir. 2005); *United States v. Novotny*, 71 Fed. Appx. 792, 795 (10th Cir. 2003).

In this action, the United States' Complaint sets forth multiple bases for the subject-matter jurisdiction of this Court. It is an action commenced by the United States seeking to enforce the United States tax laws. *See* 28 U.S.C. § 1340 & 1345. It is an action arising under Section 7402 that seeks a judgment against Defendant Paul Cromar for unpaid federal income tax assessments. And, it is an action seeking to foreclose on real property located in Utah County, Utah: property in which Defendants Paul Cromar and Barbara Ann Cromar may claim an interest.

Accordingly, for the foregoing reasons, the United States respectfully requests that the Court deny the Cromars' motion. Additionally, the Court has now twice warned the Cromars that filing frivolous motions such as the instant motion would result in sanctions. (ECF No. 48 p. 3; ECF No. 46 p. 2.) The United States accordingly requests that the Court impose sanctions for the Cromars' most-recent filing.

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Dated: June 19, 2018

Respectfully Submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Ryan S. Watson  
RYAN S. WATSON  
Trial Attorney, Tax Division  
U.S. Department of Justice

*Of Counsel:*  
JOHN W. HUBER  
United States Attorney

*Attorneys for the United States of America*

**CERTIFICATE OF SERVICE**

I hereby certify that, on June 19, 2018, I served the foregoing as follows:

Via CM/ECF:

M. Cort Griffin  
[cortg@utahcounty.gov](mailto:cortg@utahcounty.gov)  
*Attorney for Utah County*

Via U.S. Mail:

Paul Kenneth Cromar  
9870 N. Meadows Drive  
Cedar Hills, UT 84062

Barbara Ann Cromar  
9870 N. Meadows Drive  
Cedar Hills, UT 84062

/s/ Ryan S. Watson  
Trial Attorney, Tax Division  
U.S. Department of Justice